G. R. S. IX-5]

Previous references.

191

(Gen. Finance)

Later references.

P. 145

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1–15

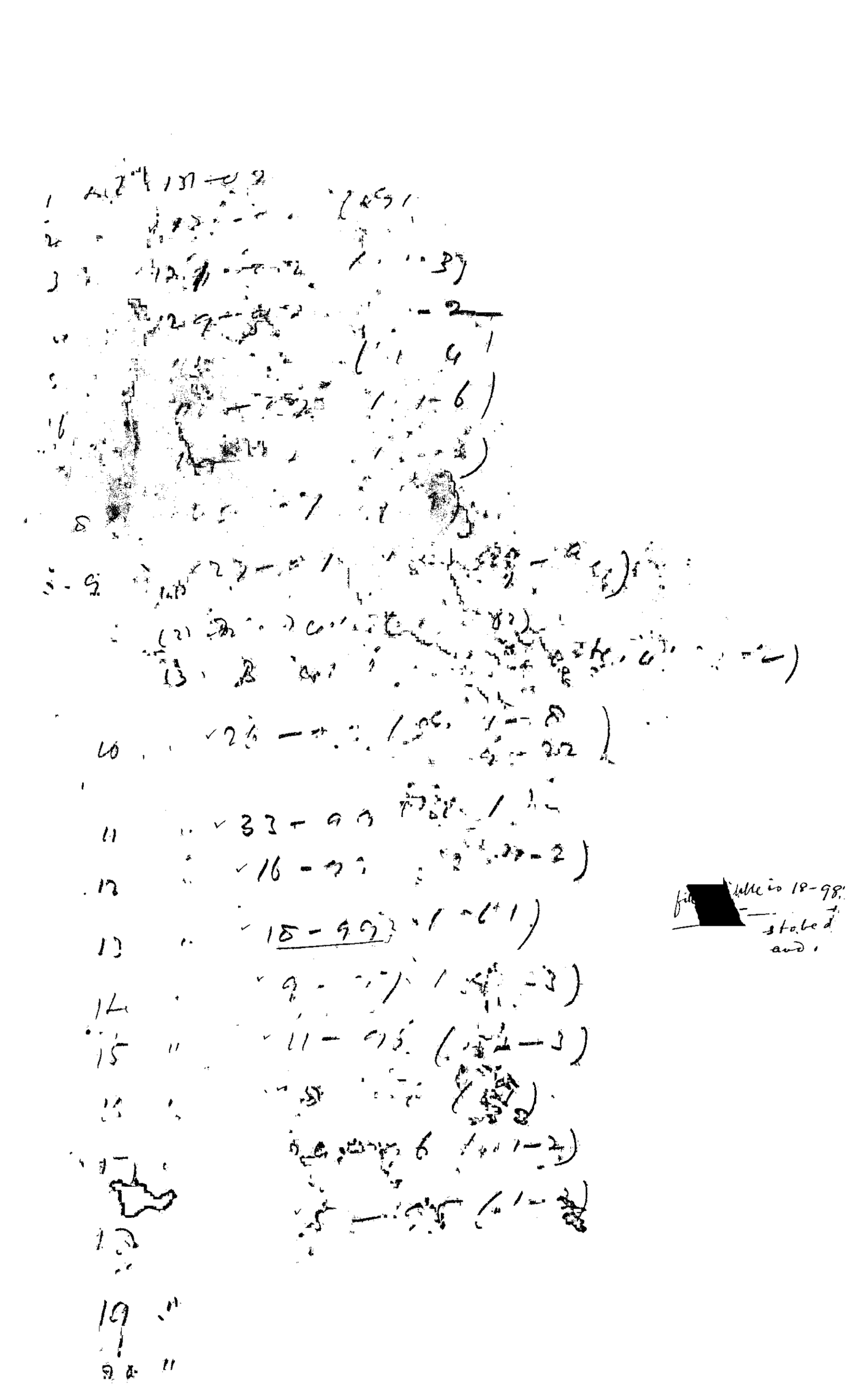
Finance. **Part B for**

SUBJECT.

Correspondence re Biddulph's report on Mysore Finance.

Combined with Part A and records consulted.

W D 88—GPB—50,000—24-7-16



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checked & found correct.
SB
8/4/19

1903-04.

Q.7 365-03
" 413-03
" 414-03
" 427-03.

1902-03

Q.7 101-02
110-02
111-02
121-02
129-02
130-02
131-02

1901-02

Q.7 27-01

1900-01

Q.7 26-00

1899-00

Q.7. 16-1899

1896-97

Q.7 24-96

1895-96

Q.7 4-95
" 5-95

94-95

Q.7 5-94
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1893

Q.7.
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1892-93

Q.7 2-92
" 3-92
" 4-92
" 5-92
" 7-92
" 11-92
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1891-92

Q.7 2-91
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1890-91

Q.7 1-90

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Q.7 1-89
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17/7/1869

Palace Accounts

Submitted to Her Highness the Maharani Regent.
17.7.97
(Sd) K. Sheshadriyer

Under the Highness the Maharani Regent's Sanction I requested Mr. Biddulph to prepare a draft of instructions which he would recommend be laid down for the guidance of the Palace Controller. Mr. Biddulph has prepared the appended draft in Compliance with that request, and after Careful Study I think that the draft is on the whole very Suitable, and there is only one matter which requires some Consideration -

2. Hitherto the Palace Controller and his Treasury have been regarded in one Sense as one of the Treasury Officers and Treasuries Subordinate to the Civil Comptroller. The Palace Controller dealt with only the actual balance in Cash, advances &c appearing in the Palace Treasury accounts, and not with the total balance of the Personal Estate, including that with the Civil Comptroller and the investment account. The Palace Controller obtained the funds he required from time to time by requisition

on the Civil Comptroller and he only dealt with the funds thus obtained and with miscellaneous items of direct receipts, such as proceeds of Palace lands, repayments of advances and loans from the Palace Treasury &c.

Thus items I and II and debt head IV (in the abstract now proposed) did not appear in his accounts. Under this system the Entire Palace account could be completely furnished only by the Civil Comptroller, amalgamating his own with the Palace Controller's accounts.

3. Mr. Biddulph's draft contemplates a change, whereby the Palace Controller would be enabled to compile the entire Palace account himself. This change is a desirable one. Last Thursday Her Highness, while generally approving of the proposed change, expressed the desire that the Civil Comptroller's powers and responsibilities, as regards Control and Audit of Palace accounts, should not thereby

be lessened in any way and that they should be expressly laid down in explicit terms - In fact Her Highness' opinion is (1) that the Change should be confined to the object in view, namely that of making the Palace account contain complete information regarding the transactions of the year, (2) that the relation between the Palace and Civil Controllers should not be that of two account officers merely exchanging accounts but that the Civil Controller should have powers of Control and Audit over the Palace Controller's accounts as at present but laid down in express terms, (3) that the Investment account of the Personal Estate should continue blue as at present.

4. Mr Biddulph with whom I discussed the Subject today, assures me that his Scheme is in full accord with Her Highness' views as set forth in the preceding para; at any rate he intended no other result and he has promised to again study his draft and, after Consultation with the Civil Comptroller, to make it quite explicit, so as to prevent

future doubts or differences of opinion.

5. On receipt of the revised draft promised by W. Biddulph, I shall at once submit it for His Highness' formal final sanction. Meanwhile I submit this memo for His Highness' information.

Sd. K. Sheshadri Iyer.

17th July 1877

Mr C. A. Sadler's

Palace Accounts.

Hitherto the Palace Con-
troller and his Treasury
were treated as one of the
Treasury Officers and Treasuries
subordinate to the Civil
Comptroller, dealing with only
the receipts and Expenditure
of each year and the actual
Cash and other balances ap-
pearing on the accounts of
this Treasury The Palace
Controller was opening his
account with the actual
balance in cash and in ad-
vances as appearing in his
accounts, not with the
total balance including

that with the Civil Comp-
-troller and the amounts
invested on account of the
Personal Estate. The Palace
Controller's receipts were there-
-fore confined to the amounts
he drew monthly from the
Mysore Branch of Madras
Bank, amounts he ~~drew~~
received on account of
Personal Estate such as.
proceeds of H. H's landed
and other
properties, sale proceeds and
other Miscellaneous receipts
amounts received in deposit
and those received in ad-
-justment of advances, loans
&c made from the Palace
Treasury. In addition to

that with the Civil Comptroller and the amounts invested on account of the Personal Estate. The Palace Comptroller's receipts were therefore confined to the amounts he drew monthly from the Mysore Branch of Madras Bank, amounts he ~~drew~~ received on account of Personal Estate such as proceeds of H. H's landed and other properties, sale proceeds and other Miscellaneous receipts, amounts received in deposit and those received in adjustment of advances, loans &c. made from the Palace Treasury. In addition to

these purely Cash receipts
payments made by the
Civil Comptroller on the
requisition of the Palace
Controller were also brought
on this account on intimation from the former.
Items I and II in the form
of General Abstract now
proposed did not appear,
as also item IV Debt Head
As regards Expenditure except
item IV Debt Head all the
heads appeared.

According to the form
now proposed it is intended
to convert the Palace Account
as a Departmental account
the Civil Comptroller exchanging accounts with the
Palace Controller exhibiting

not only all the transactions of the year but also the whole balance VIZ

1. Balance in Investments
2. Do in Govt: Treasury
3. Do in Bank
4. Do in Palace Treasury
5. Do in Advances & Loans from Govt and Palace Treasuries.

The question is whether such a change is necessary. If considered necessary the forms proposed will suit well. If on the other hand the Palace Account should merely be a sort of Treasury Account the heading under Receipts

Receipts will be

Balance as per Palace Treasury Account—

1. Amounts drawn from Bank.
2. Amounts paid by Civil Comptroller on requisitions of Palace.
3. Items recoverable from Government.

Debt Heads.

4. Advances
5. Deposits
6. Receipts on account of Personal Estate.

Under Expenditure the heads will be.

I. Service payments
II. Charges debitable to Govt.

Debt Heads

III Advances

IV. Deposits

V. Personal Estate Receipts paid into Government Treasuries.

The Civil Comptroller will continue as hitherto responsible for accounting for All receipts and Expenditure on account of H. H's Civil List and Personal Estate and may be called to render to H. H. thro the Dewan a monthly account if necessary instead of the annual one now furnished.

KUNIGAL FARM

What I would propose is as follows.

(1) The Bunbar is at present engaged & maintain 300 Transport animals.

(2) under a loan system, under which Advised I find that some 120 are employed, Govt of Mysore only to keep, & arrange for their own replacement

× Vide Keshar pay schauda.

(3) Some 80 are employed Govt carriages for polo cliche at Bangalore & Mysore.

(4) There are therefore some 100 Transport animals fed by Govt of Mysore, practically useless, merely kept in readiness for field service & camps of exercise.

(5) I would propose that these 100 animals be sold and that the 100 Brood mares at Kunigal be registered in their place

(6) This would save the Bunbar the cost of feeding 100 animals

[redacted] would eliminate
[redacted] cost of upkeep of mares
[redacted] ~~the total of~~ after the
[redacted] of the production of a
Stud Breed.

[redacted] cost of the Stud Breed (7)
the Bunbar would then
[redacted] merely consist of the own
food etc till time of
sale or transfer to ranks.
plus the cost of Establishment
of stallions used on the
Farm for the Stud

Now. I find that at Kunjal (8)
there are 12 stallions -
For 100 mares it is very
evident that so large a
number is not required
for Stud purposes from
Proper 4 or 5 × would I
think be ample

× one stallion to 25 mares

(9)
I find at Kunjal
there is besides the civil
establishment
a force of 1 Risaldar
1 Vel. 40 Sillidars

(10) The Resaldar & Vet are necessary to the Farm

(11) The Silladars are useful. but before one can go into figures it is necessary to know the intentions of the Sunbas regarding the future retention of these men on such duties

The men are as a rule old & worn out very on & complete their service for pension. and will probably do little work elsewhere.

If the Sunbas is disposed to give these services "free". to the Stud Farm. they will effect a further considerable saving. as each man could feed an animal. & could save the employ of petty civil superintendents in various matters.

wch regard ℓ para (5)

above.

This could not be done without the sanction of the Govt.

But if the Bombay were ℓ point out that they were willing ℓ replace by purchase or transfer from Govt Regt any of these mares who were unable ℓ proceed with the 15th Regt when ordered on service I do not see what grounds there w be for refusing.

The 80 Transport with the corps at Blgm & Mysore are suffg for practice in loading the animals. The 7 for Campbs of Et the British Regts hire costs

There is no reason why the Bombay shd not do the same - when Transport is required for such temporary duties

(13)

~~[illegible]~~ appears, the cost of the Transport ℓ the Bombay. is at present (owing ℓ the loan system) only 10 Rs × per mensem per animal

× approx £.

(13) ~~& Half of the cost of the mares (or the whole (or regulated)) (the produce) would not affect the actual cost~~ (& must be understood) ~~has charged to Govt~~. But the Farm accounts would have (to be credited with the actual cost of feed[x] &c.

[x] plus Chanda for replacement of stock & including attendance.

→ of the mares (that is not only 100 × 10 Rs But whatever they actually cost).

(14)

To go roughly into the cost. The items would be. at lowest.

4. stallions at 25 p.m. = 100.
Chanda of above. = 100
Pay of Rissaldar & Vet. = 220

(a) [x] The produce of 100 mares would range from 30 to 54 the latter figure is Col Hay's highest percentage.

(b) [*] I understand that the sale of Farm produce pays for Farm Establishment. ?

(c) The mares cost is already provided for & may be struck out of the account.

[xa] Cost of feed of young stock minus the feed of 40 animals if the Silladars are given feed } =??

cost of attendance on young stock = ?

(b) [*] Farm buildings at 5 per cent = ?

(b) [*] Ground rent = ?

(15)

If you will glance at the above you will see that.

there is no great (15)
reduction in establishts
advocated except in the
Italian Department.

The old system under
which the Farm Stallions
covered all Reg.d mares
necessitated the present
large No. and as every
State keeps a certain
number (for improve
local horse breeding)
I think that there would
be no harm in keeping
a few more than the 4
I have noted as necessary
But it is unfair to debit
the cost of the Stud Dept
& the upkeep of so
many as 12.

I have omitted the (16.)
details regarding the disposal
of the young stock - but
as in conclusion we point
out that any found
unserviceable should be
shot or sold. The upkeep of
a useless animal for 3 years
is an unexcusable expense
But at the same time

as it is extremely difficult even for an expert & judge how a weakly foaly will turn out. I should issue stringent instructions that none are got rid of under 2 years of age. except for actual deformity

I wd propose that the Govt should be always for sale under the following Rules. with such modifications as may suggest themselves.

fillies. & members of the Mysore Govt. only at Rs 500. the Govt & have a claim on the animal. for that sum. shd the owner wish & part with it & any bona-fide Mysore Official

Colts. & outriders at 800. Rs.

If the colts are found unsuitable for racing after

a Register will be kept of these.

X. This with a view & keeping the best blood in Mysore.

trial they may be
returned within 3 months (or some fixed time)
500 Rs of the purchase
money will be returned
* * *

But the return of the
M. will be subject to the
following condition.
1. that he is as sound
as when delivered
2. that his general health
& condition shall in
no way have deteriorated

The Mily Secy* being the final
authority on these points

* i.e. Officer in charge of the Farm

X. You will understand that Mysore Govt will have practically recouped the cost of production & have the animal at a nominal value.

N.B. The money shd be paid into the Treasury before the animal is delivered. Rules and other subsidiary rules will be made by the M.S.

(17)

The Mysore Stud Bred has
won the Governors Cup at
Poona twice* in fact the
only 2 occasions on which they
have run

I think therefore that when
the public understand that
they can choose any animal
they like from the Farm.
Racing men will readily purchase
a few at once & the prices may be enhanced later on. as the Farm becomes better known.

The object of retaining the
mare for Mysore Officials is that
the best blood may never go
out of the State.
Colts & fillies not sold under above
Rules will be disposed of by transfer to
Ranks. Brood mare. Transport or auction

* "Soondree" selected by me from the Ranks.
"Sumpagay" now in my possession

in Native States & in
Northern India the
Govt gives away large
sums. in encouragement
of horse breeding in prizes
at the numerous Fairs.

Now it is quite unnecessary
for the Govt to encourage stock
breed. But I think that
a handsome prize at the
Local Race meeting wd certainly
encourage the purchase of
the Stud Breed & might
eventually lead to Municipal
becoming a financial success.

In this view I think
that the Govt of Bombay
& Bengal might be adopted.
in order that Govts might
give a large prize for County Breeds
sum for at each Presidency
meeting

To illustrate my meaning
the Viceroys cup is a stake
of only some 10.000 Rs. But
there is not a horse which
starts for it that does not
cost over that sum.

If the Viceroy had (like the Govt of Bombay) kept his cup for country breds. we could. for our stud breds, which are now the best in India, have got prices which are now being paid for Arabs. & the racing public wd. have supported our Farm.

It should be clearly understood that while we do not breed for racing. the pluck & stamina of the Mysore Stud Bred makes him a valuable horse for that purpose. & the sale of a few of the best. wd. cheapen the cost of those placed. & the ranks of those

I hope. I shall not have bothered you with this lengthy note. I have. nothing to do at present and. I am very greatly interested in the Farm. It must be my excuse.

Yours 18/7/97

P.S. Mr. Biddulph. being away. I have not been able to show him this note.
If you. care. for the scheme you might submit it to him for approval & criticism

Defects noticed in audit procedure are detailed below in the following order.

(1) Estt (2) Contingencies (3) Monthly allowance (4) Pensions & (5) Miscellaneous -

Establishment Audit -

(Estt audit) (sectional pages) (1) In the Estt Audit Registers, the 1st July column in sectional pages is each initialled upon the postings in the monthly pages, but only in the total pages. This practice later was followed in the Office of the Accountant General Hyderabad & noticed by the Dy A.G. in the last inspection report. The A.G. with reference to Article 817 Regulation II decided finally and instructed all accountOfficers that the postings in the monthly pages of sectional pages should be initialled in each case - The sanction column (1st April - next July) is always initialled by Supto

in account offices. vide
article 814 Lets Manual II -

(2) I have noticed that in some cases temporary Ests are sanctioned by the Govt until further orders & that these officers posses the key without question, no matter how long ago the Est^t continues. I think it is the duty of the subd^e office to bring the matter to the notice of the Local Govt & ask them to fix a period, if they decline to fix a period, to take their orders periodically, so that the pack may not be kept right of by these instances I may cite the case of (1) One Gulmoha attached to the French Rocks Sub Division in the Tuticorin Dist for about more than two & (2) one gold mining claim in the Kolar Dist bordering Mysore.

(Temporary Ests)

Both these establishments have since been confirmed.

(Jail guards) (3) Contingent Jails Guards - These guards are entertained, whenever necessary, in proportion to the increase in the number of prisoners. The charge is drawn on Contingent bills vouched in the Cash audit register. Monthly detailed bills are countersigned by the J.-G. of Jails. I doubt the propriety of this procedure. The charge should, I think, be drawn on Estt bills vouched in the Estt audit registers, the supdt of the Jail concerned certifying to the number of prisoners for the month concerned.

(Scale registers) (4) With reference to rule 3 under subject 814 of the Cash Manual II, Scale registers are not maintained for Hospital cases, inspectors &c., even though their salaries are audited in Estt audit registers.

(5) Conservancy Estt. of the Zippu Sultan's Palace. (Zippu Sultan's Palace)

Now that the Palace in question has been converted into Records & Enquiry Office, it is questionable whether the charge in question should continue to be classified under the head '24 - Miscellaneous' (vide No 8 of Return below).

Contingent Establishment. Contingent Establishment.

(6) The existing House rent (House rents)
& other similar charges.
the requirements of Article
834 of the Central Treasury Rules
have been followed in
that a separate register
in the form prescribed
for Estt charges has
not been maintained.

(7) Additions have not (Cancelled stamps)
been supplied with

'cancelled' stamps. The result is that subscribers are not properly cancelled. Some auditors score through them & attach their initials, while others simply initial the vouchers. ~~[illegible]~~ It is also the practice with some ~~[illegible]~~ to impress on the vouchers the 'admitted' stamp in lieu of the 'cancelled' one.

(Exhibit) (Commission) (8) Commission to Subscriptions. Names not given ~~[illegible]~~ in bills & consequently in the Exhibit Audit Register. In case of those Subscriptions which are ex-officio Subscriptions, it would hardly be mentioned that the Commission in question is not taken into account in calculating average emoluments. Vide

~~60~~ 6

Articles 430(b) + 530(c) of the Code -

(9) Bobby Construction and repairs - (Education Dept) (Bobby Construction + repairs)
Amount finally debited to service head and shall under objection pending receipt of completion certificate -

(10) Annually Accounts Audit (A.A. audit)
The register is not posted in accordance with the requirements of Article 822 Code Vol II - Name of Ministerial officers are shown instead of gazetted officers - Column 'object of journey' not billed in correctly

Pension Audit (Pension Audit)

(11) Pension sanctions not time barred - Pension sanctions posted in Pension

audit registers each initialled by a gazetted Officer noting entries relating to the death &c of pensioners -

(Miscellaneous) Miscellaneous audit &c

(Refunds) (12) Vide article 920 Code Vol II - There is no special form of refund vouchers - There is nothing in the vouchers to show that a note of the payments has been made against the original credit in the departmental accounts nor is any note made in this Office against the original entry of such Statements received in this Office to note the details of Cases, names &c so there is no check over refunds of pensions in this Office.

(Overpayments) (13) Vide article 304 Code Vol II - Overpayments

one initialled and signed
by Treasury Officer —

(14) The cash account does (Miscellaneous credits)
not give particulars of
the credit shown against
'Miscellaneous' under
the several Imprest
heads (vide Rule 1 under Article 317, Estab. Code I)
but the result is
that the Office is not
in a position to see
whether the credit under
'Misc' is really composed
of such items as are
properly classifiable
under that head —

(15) All Treasury Subsidiary (Subsidiary statements)
statements are retained
in support of Credits
in Cash account under
the several heads with
very few exceptions. Whenever

there is no object or
purpose for such state-
ments in the audit
office, they might be
dispensed with. The question
is one for the office to
consider. In British
offices, we do not get
subsidiary statements, but
in those cases subsidiaries
are necessary, such as
miscellaneous credits,
advances, loans, interest
&c. the usual particulars
are given in the appendix
to the cash accounts.

(Debt head items) (16) ~~Cash~~ Debt head trans-
actions are such as
present themselves readily
in the nature of payments
but only detailed in
the cash accounts at
the end after the debt

of each heads of payments

(17) 80-gross allowance. (80-gross allowance)

under 4 & Surgeri a the allowance, as the term denotes, is intended for the maintenance ~~of~~ a car. The bill on which this allowance is drawn is each supported by a certificate that a car was maintained by the party concerned to whom it is paid.

(18) Grant-in-aid to St Martin's hospital. (Grant-in-aid)

This charge (Rs 100/ pm) though a fixed one is posted annually in the Contingent audit registers.

(19) Allowance to the director of Meteorology. (Met allowance)

The appointment of the director of

Meteorology is at present held by the Municipal Central College who receive an allowance of Rs 100/- p.m. I believe that this appointment is not one which is held ex-officio by the Municipal & that it may be conferred by Govt. on any one else such of the college or any other department. If so, I would suggest the adoption of the plan followed in the Comptroller's Office Hyd. in such cases. In view to obviate the necessity of entering the order sanctioning the allowance & changing the money column on the respective pages concerned, a separate page is assigned in the register

for the audit of such allowance.
Once the order is entered
& the money column shewn
it continues in force throughout
the period for which the
register is in currency the
names of the several officers
who happen to hold the
appointments for the
time being are entered
in in the columns provided
for shewing the places to
+ from which transfers
take place & the respective
dates of ~~n~~ entering ~~taking~~ over charge
are entered against their
names in the columns
concerned. Thus the page
will at once shew the
several officers who
held the appts & the

period as well, while dispensing with much clerical labour + waste of stationery. This plan has been tried in the Hyd. Office for months past. There are about half a dozen pages of the kind in the Hyd Registers.

(Remuneration to Examiners) (20) Remuneration to Examiners. The charge is audited in the Comptroller's office by register instead of in the registers of special charges in accordance with Article 833 Section VI -

(Remittances) (21) Remittances between the Resident's Treasury & the State Treasuries are now watched through the check register of each remittance

(Secret Service Expenses) (22) Secret Service Expenses under '13 General Administration' - A fixed recurring charge of this kind should

have been audited in the
Estt. such contingent audit
register. The corresponding head in
the books is 'Secret Service Advances'
(23) In the adjustment register, the (adjustment register)
column 'Gross adjusted' does
not, as in Forms 131 Estt. Vol II,
give reference to the manner
in a printed list
of adjustment. For the sake of
convenience, the practice
the words 'by cash' 'by bill'
are entered against each item
as the case may be.

(24) Sale of Mettoni Bannik books. } (Mettoni Bannik &
Sale of Receipt Bubbahs. } Receipt Books)

I understand that these books
& bubbahs are printed at the
cost of Govt & sold to the
banks concerned, the realizations
being credited to Govt a/c. In
such cases, it is usually
the case in British accounts
offices to watch the recovery
through the + - Items appended
to the cash books account

as in the case of service books. No such check is exercised in this office.

(gross & nominal) (25) Vide Rule 2 under Article 317 Estab^t I. Heads of payments show the gross & not the nominal Cash payments.

(Balance audit regr) (26) Balance audit register. This register is posted from the balance accounts rendered in the office & contains all Cash, D. A & other Receipts & Charges except in the case of pension audit bills, the entries have not been published from July to date in the register & I am informed by the auditor that no check is exercised over these items except that of arithmetical calculation. I cannot see any objection or purpose in the maintenance of the

register in question -

(27) Subsidy to the Spanish Govt. (Subsidy)

Payment not recorded in any register & passed upon the adjustment - must filed in office. Is by-standard. The payment of sums is adjusted by the Minister by a formal receipt. This noted in the Special charge register & passed by the Comptr himself who keeps the receipt in his custody under lock & key in the cash chest -

(28) The ~~expenses~~ Departmental (Dept^l payments)

payments, such as Naval, Building Works, Surveys, Settlement, Rt Dr &c are not always made on cheques against letters

of credits. In some cases bills are presented to the treasury directly for payment & are paid. Even this procedure is not uniform in all the departments.

(Filing Vouchers) (29) vide note 2 under article 100 of Act of Nov. III. The system of filing vouchers has not yet been introduced. I believe that there is always a deal of difficulty in tracing the vouchers to the bundles in the Record Dept. Vouchers will be safe in the files & not susceptible of unauthorised removal. Besides, the file system facilitates the periodical destruction of vouchers.

(Reconcile) (30) Reconciling of one payments. No distinction is made between reconciling of one payments made in currency & by drafts & between reconciling made

in cash or by deduction from bills. The debit in the Cash of payments is gross with a per contra credit under 'Remittances' corresponding to 'XIX. Remits' - In this office, the credit under 'XIX. Remits' is split up into according to departments & legated under the respective imprest heads concerned. - In this connection, attention is invited to Articles 990-992 of the Code Vol II.

31. Check register of remittance charges to be kept by the Resource Branch:

(Remittance charges)

register is maintained in the Comptt office by clerk under the supervision of the D.A.G & abstract of the b.G - The register is intended for checking double payments & abnormal charges - Vouchers relating to remittance charges are periodically made over to the Resource Branch to be noted in the above register & returned when

* necessary, before the Asst Auditor commences audit - Does not see any such register in this office -

(Financial Year) 32 - In some cases where funds for provision is made financially, it is doubtful whether any check is exercised over the expenditure against the grants e.g. -

Purchase of lands by Govt. on account of arrears of land revenue -
Salty construction & Repairs

(Remains of contingent expenditure & Audit of vouchers in abstract) 33 - The requirements of article "837" letter VI are not attended to more than those of article 1010 where payments are numerous, there being no blank space left for the headquarter book of abstracts - The present practice the office keeps which they call a "classification book" for each district in which case of the total from this book is posted into the abstract with the letter 'CL' in column 'vouchers' - Immediately which is evident from the fact that progressive totals have not yet been commenced for the first four months in the Purpose Roll abstract, even though the year is coming to its close & that in the other district abstracts the progressive totals, with very few exceptions, are up to date -

difficulty vouchers required against an item in the abstract, but a letter difficulty to find out, when there are items in the cash book shown as taken, to what particular item or items the vouchers quoted pertain. A duplicate of the classification books which lasts for one year & which gets out of order by that time. I would suggest that monthly statements be prepared & filed with the cash payments or cash account & that in the abstracts to be printed for the ensuing year unofficial blank space may be left at the foot of abstracts (vide Article 1004(3) & 1010 Regulations II) I doubt much whether the classification books & book covers can be

easily had from the Record
Dept & that is good order.

(Communal advances) 34 - Communal advances - The
bills are made over by the Dist.
Auditor to the auditor in charge
of Departmental accounts for
audit - He enters the amount
in the permanent advance
register & makes a note in the
bill 'entered' which he
initials - Neither the register
nor the bill is seen by any
remaining officer & I cannot
find one only alteration the
old or the new register which
covers a period of 10 years
initialled by any officer.
2 Ms entries appear in the
column for the year 1896-97
& on enquiry, I am told that
the entries in 1895-96 column
have reference to the acknow-
-ledgments received for 1896-97
& that the column 1896-97

will be filled in after the
acknowledgments for 1st July 97
are received. None of the
acknowledgments for 1st July 96
has yet been numbered on
filed. The index is very
unsatisfactory & the existing
is in a very bad state
~~being~~ with many
unlisted connections by
erasures. In bye-law 4
all debt head vouchers
are stamped & admitted
in the same way as service
head vouchers.

35. Special Police. I find (Special Police)
that in the Value Book each
account a credit appears
on account of "Pay of Police
recovered from Regimental
Funds". It is not known
to the Office whether any

recovery is made on account of
'clothing' or 'pension' - I cannot
find any record which on
account of the pay of the police
nor is any reference given
to it in the police pay abstract
of the district. The practice
in Hyderabad is to recover
contribution for pension & cost
of clothing in addition to pay.
The bill on which their pay
is drawn gives reference
to the credit in account
on account of the recovery
effected in advance from
the party concerned to whom
the police were supplied.

Refunds. 36- Refunds - We have in the
practice all along in this
office to admit refunds in the
contingent bills regularly each
in the case of refunds of fines
other items under head

Treasuries which are not recorded in any register. Recently, the special charges register referred to in Article 833 of Part VI Vol II was opened with reference to the D.A.G's inspection reports. In this register, only those refunds which are sanctioned by Govt are recorded, while the other refunds sanctioned by Controlling Heads of Offices continue to be audited in the contingent audit register. I think that all refunds had better be audited in the Special Charges register.

3. I had occasion to see the register of foreign contributions of officers ~~in the Embassies~~ to foreign services opened

(~~Circulating Note~~)

Note - This form had reference to the old register - I have since seen the register in the new form -

11/6

Ch to insert q 33 of the Code
post II. The register is not
in Room 121 - the condition
under which Lords or the Clerks
relating to grants not assumed
salary & the Constitution due
have such steps published
if in any case capitation in
the Lords or the Council -
There does not appear to
be any sufficient check
exercised over the internal
due on annual contri-
butions, inasmuch as
the Journals are does not
provide columns for the
same - The monthly
postings of accounts are
being published since
recently on page
25 & 29. 2 rubrics corrections

CONFIDENTIAL

in columns 'salary' & 'contri-
-bution due' but such
attested, though the monthly
bookings against these items
are duly initialled by

37 - With reference to (Such totals in Dist abstracts)
-ed, the District classi-
-fied abstracts for 1895-96
show that the such totals
for the year have not
yet been attempted
with reference to Article
101 & 102 of Vol II -

38 - The distribution (Certificates in Mun Survey bills)
certificates in the
Municipal Survey & Settlement
Bills state that the
amounts 'have been or
will be paid' - The expression
'will be paid' is open to objection
& requires action -

39 - The house allowance of (House allowance of Agricultural Inspector)

the 'Agricultural Inspectors is debitable in main to 'Land Revenue' & 'Forests'. Under 'Land Revenue' the main body appearing the head 'Travelling Allowance of Agricultural Inspectors & under 'Forests against the head 'House allowance to Agricultural Inspectors neither of the two heads alludes to the debit of the main body cost nor does the former head convey to the mind any idea of house allowance against the debit of a Similarly, under 'XVII- Education '(5) Oriental Libraries & Search for Sanskrit Manuscripts', two thirds of the pay of the Curator is shown against the head 'Pay of Curator' & the balance of one third, against the head 'Allowance to Curator Govt Oriental Library' under '18- Inscriptions on Religious & Charitable Institutions'. The two heads as they stand denote both the allowance in the latter case

is in addition to the bill pay-
ments under '24. Rates' the
heads 'Pay of Nine Resident Supra
Municipality' Sanitary Expts
& Contingencies (Origin)' represent
only nearly Cash, the other
half being debitable to 'Munici-
cipality' & 'District' Funds
respectively -

40. Two registers are maintained (Contribution Register)
one for officers who pay
Contribution towards pen-
sion & to the Superannuation
(Ref. Code Forms Rules 121 + 122) & the
one for officers on whose
account 'Contri-
-bution towards pension' is
paid to the British Govt by the
Supra State. The matter of
these registers in the columns
'Contribution due - monthly
rate' initialled by the Gazetted
officer in charge from the
balance brought forward

or the closing balance - the
postings against each officer's
name are not initialled but
only the total at back - the
headsheets should be closed
thus monthly -

Total as per register -

Total as per books -

Initials of Supt. D.A.D.

Do of Supt. Books

At month, the total at
back is initialled by the officer
in charge & time is so taken
of agreement having been
effected - the above re-
-marks applies to all headsheets
Unallotted connections are not
marking in the 'amount due'
column. through the monthly
postings against them are
being made -

(Plus & minus memos)

61 - vide Article 327 - Code Vol I -
Monthly + & - memoranda

such
and recorded with the monthly
accounts for deposits, local
funds (except municipal funds) & permanents & other
advances.

42. Should in my experience Conclusion.
is in this office &. I venture
to suggest that a portion of
~~the records of my branches~~
~~for~~ the review of audit
& the examination of abstracts
of ~~one group~~ assigned
~~examined~~ be ~~adopted~~
to ~~the seating of~~ the officer
in charge of another group
~~by turn~~ each month to be
fined by the Comptroller & that
the audit & examination of
one group be subjected
to periodical changes
to other groups. The
proposed interchange of
the "review & examination"

marks + the intersectional tram-
-bars will contribute
to uniformity in procedure
which at present is wanting

Thad Hammond
Supt 14-6-97

Dr/V

From

The Dewan of Mysore

To

The Resident in Mysore.

Sir,

In forwarding copies of further reports by Mr. Biddulph on the accounts of the Public Works, Military, and other Departments in Mysore, I have the honor to state that these complete the series of reports on which he was engaged while on special duty under the darbar.

2. In the other matters noted, I have already taken occasion to deal with the main points discussed by Mr. Biddulph in the course of his reports; and in my letter No. 1 D/29/97 dated 2nd January 1897 I have had the honor to forward copy of a report by the Comptroller as to the matters (not involving a departure from existing practice) in which he has been able to give effect to Mr. Biddulph's suggestions.

Remaining recommendations
pending with the Govt. of
India, Public Works Dept.,
and the Accountant General
will be noted in the Annual
Statement of the Progress
of Public Works in Mysore
and Coorg for 1896-97.

Nos. 21-D dated 29th September 1896;
No. 25-D dated 15th October 1896;
No. 35-D dated 10th December 1896;
No. 44-D dated 17th February 1897.

The General Statement
called for in the
last paragraph of the
letter dated 2nd
January 1897 will be
submitted (complete
with the
information
promised in
paragraph 2 of
letter No. 21 D
dated 29th
September 1896
and No. 44 D
dated 17th
February 1897)
in due course.

suggestions, with explanations in the few cases in which he has been unable to do so. The defects noticed in the system of accounts of the other departments will be gradually rectified, necessary instructions having been issued to the officers concerned.

3. The Darbar are convinced that the results of Mr. Biddulph's investigations will be permanently beneficial to the State's financial system, and I request that their cordial appreciation of his work may be formally conveyed to him.

4. In conclusion, I have the honour to request that the papers may be submitted to the Government of India for such advice as they may be pleased to offer.

I have etc.

4/5/97.

under the general superintendence of the Guardian, and the Rangers should be informed that they must abstain altogether from any interference. It is to be regretted that any such claim was ever admitted, & as it has never received my approval, it is necessary that it should be generally known that it will on no account be countenanced by the Authorities established specially for the purpose of providing the necessary requirements for observing & the rights & for checking the accounts. The initiation should in all matters of expenditure be taken by him.

I concur in the necessity of drawing more distinctly before the Legislature & the public members of the family, so far as regards the respects & honors due to them, & consult Embassies protocols on the head.

I think that the Ambassador should, so far as may be, be specially consulted with general Palace Etiquette.

B 14/7/69

Rec'd 16 July 1869

From

To The Secretary to the Chief Commissioner

Dated 12th July 1869.

Despatched

Received 14th July 1869.

Reg'd 16th July 1869.

Enclosures No. 471-69-1

General No. 18

No. 57.

Report on some points connected with the regulation of Palace affairs.

Chief Commr's Office 17/7/69

Observe with pleasure that it was at one time my intention to put the Rangers under control over the regulation of money expenses, beyond those allotted to them specially for their own requirements. With this exception, the entire management will rest with the Guardian

The accompg file of
papers appears to
Rules laid down as to
the duties of the Constables,
& his relations to
Guardians, as well as the
powers of sanctioning
suspensn of Guardians
by ~~extra~~ vote. — as
especially, Secy's letter
to Guardians No 221 of
20 Aug 1869.

30/6

Seen & returned

1-7-76.

No. 57.

To

The Secretary to the
Chief Commissioner
Bangalore

Dated Mysore 12th July 1869

Sir

I have the honor to make the following report on some points connected with the regulation of Palace affairs, for the information and instructions of the Chief Commissioner

There can be no doubt that it was the intention of Government that the expenditure which has been sanctioned for the Palace should be under the exclusive management of the Guardians and the Controller of the Household; but the Ranees, not content with the allowance placed at their disposal for private charities and gifts, seek to introduce

the practice of having all matters reported to them in the first instance, that they may determine the values of donations and supplies on Special occasions, and the style and Cost of state and religious ceremonies which have from time to time been observed - To some extent this claim has been admitted from a desire to shew respect to the wishes of the Ranees, but the result has been that these ladies being themselves ignorant of the Conduct of affairs owing to the entire seclusion in which they have lived, are imposed upon by interested persons, and are induced to make demands (under threats of abstaining from food till they are complied with) so extravagant that the authorized and liberal allowances are insufficient to meet them, and so unwise that discredit would be brought on the Palace management if they were assented to. I therefore request Mr Bowrings permission to intimate to the Ranees that they should not entertain any

applications for special aid from the Palace, and that they should refrain from issuing any orders affecting the control of the Household and the relations, and the regulation or conduct of important ceremonies, resting assured that the Government which placed the young Maharajah on the throne, will not omit any thing which is necessary for his dignity, and for the maintenance of the respect which is due to them, and that any matters of importance which the Controller and the Guardian may consider it necessary for them to know, will be duly communicated to them

Another point is the necessity of drawing a very marked line between the honors and privileges which appertain to the Maharajah and the Ranees in the one hand, and those which may be allowed to the four

Bungaroo ladies and the direct il legitimate descendants of the late Maharajah on the other. These latter as the Commissioner is aware, are five in number, and it is proposed that the details of the respects to be paid to them and to the Bungaroo ladies should be arranged by the Controller and the Guardian, and that when these are determined, the like honors should be accorded to the Maharajah's mother. The still more subordinate position of the Sivachars, or the relations of the above mentioned illegitimate connections, should also be defined, it being clear that they have no title to Palace honors.

The third point relates to the advisability of considering the household of the Maharajah as part and parcel of the Palace, and the education and training of the two natural brothers as under the

the care of the state. It is merely as a matter of convenience that the Young Prince lives in the house of his mother, and the authority of the Controller should therefore be as complete there as in the Palace. This need not interfere with the arrangement lately made regarding Chamaspajee urs, whose frequent visits and presence on many occasions will be very advantageous.

I have the honor to be
Sir,
Your most obedt Servant

Officer in charge of Palace duties

N.V.

№ 170

Ref,

G 71-69-2

Mysore Chief Commr.ᵉ Office
Residency Department
Bangalore 15th July 1869.

To
Captain J. A. Campbell
In charge of the Office of Guardian to the
the Maharaja of Mysore.

Sir,

In reply to your letter № 879 the 12th Instant, I am desired by the Chief Commr., to observe, that it was at no time his intention to give the Ranees any Control over money Expenditure, Grants &c allotted to them specially for their own requirements. With this exception, the entire management of the Palace will rest with the Controller, under the general supervision of the Guardian, and the Ranees should be informed that they must abstain altogether from any interference in the Management of the Palace.

Such Claim was successfully advanced by the Ranees Mother, and it has been recognized by Government, and it is necessary that the Controller should be generally known that all Grants &c. for the Palace must be countersigned by him. The Controller was appointed specially for the purpose of providing all necessary Equipments

✓ any encouragement we can give to the Ranees to suppose that they are competent to issue orders regarding any grants of Palace Expenditure, and it is therefore necessary that

✓ the instructions of the Govt on the subject should be

for superviseing all the Bts,
& for checking the Accounts,
and the initiative should
in all matters of Expenditure
be taken by him —
2. The Chief Comr concurs
in the necessity of drawing
some distinction between the
legitimate & illegitimate
members of the family, so far
as regards the respect & honors
due to them, and he approves
of your proposals on this head.
3. He Bowring thinks that
the Maharajah's household
should, so far as possible
be amalgamated with the
general Palace Establishments.

Lt Governor
B 15/7/65
Officer

BR

From 1869. Oct 7/69

To The Offg. Secretary to the Chief Commissioner

Dated 18th

Despatched 18

Received 18 Aug 18th 1869.

Enclosures No.

General No.

No. 101. 1869

4.71-69-57 Submits a few points relative to the mode of conducting correspondence the appointments and dismissal of servants and the sanctioning of expenditure.

Copy sent 8/8

I do not feel, by any remarks which he may desire to offer

B 10/10/69

Duncan in Mess proceeds

to work to point out that as regards budget-limits, sacrifice under heads I to IV. VI. VII. VIII. of Non-Police Budget will not be expected as available for any excess under head V. In other words the total grant under head V. (Police Supplies) must not be exceeded although individual items under it may vary owing to actual requirements.

If it is intended that clerks not exceeding 200 may be increased by 6 this can be done by Note in Margin, thus may be added in Note ii

This might be added. In effect it will be no use to ascertain how many points performed, all the other purposes I cannot fully. As regards correspondence with other Police it does not signify whether the Superintendent addresses the Chief Constable, or through the Office. Ordinary routine matters might probably be sent addressed to the latter, the Chief being addressed direct in important questions

19/8/65

No. 101.

Rec'd 20th 1870

G71-69-3

To

The Secretary ~~to the Chief~~
Commissioner
Bangalore

Dated Mysore 18th August 1869

Sir,

With a view to introduce a definite system regulating the expenditure for Palace requirements and the conduct of business I beg to solicit the attention of the Chief Commissioner to a few points upon which it appears to me such rules may be necessary. They relate to the mode of conducting correspondence, the appointment and dismissal of servants and the sanction of expenditure.

I beg to premise ~~that the~~ intention of the Government in the appointment

of a separate Native Controller being apparently to provide a healthy native management of Palace affairs under the General supervision of the Guardian, it may be necessary, to secure the efficiency of that management, to render it strong and complete in itself; and whilst it would be to the advantage of the Controller to consult and take the advice of the Guardian as often as practicable, any restrictions upon his action not necessary for the exercise of the General supervision, and calculated to add to the work of the Controller, will, it appears to me, be undesirable. In this view I beg to submit the following suggestions for consideration:-

The Controller will issue all orders relating to the conduct of business, and will also carry on any miscellaneous correspondence connected therewith; but correspondence

with the Chief Commissioner as well as any correspondence with other officers involving questions of importance, whether originating with the Controller or otherwise, will be conducted in the name and under the signature of the Guardian; whilst, in questions of importance, the views of the Controller can be submitted in a separate memorandum, to be forwarded with the letter of the Guardian. Thus there will be but one office and one set of records over which the Guardian will have all necessary authority.

As regards the appointment and dismissal of servants, I presume the Controller will stand in the position of a Deputy Superintendent under a Superintendent; that is to say, the appointment and dismissal of servants of thirty Rupees (30) monthly

salary and under will be made by the Controller himself; but the appointment and dismissal of those above that rate of pay will require the previous sanction of the Guardian. It may also be provided that no outsiders i.e. persons whose families have not hitherto been in the service of the Palace, shall be introduced into the ranks of educated servants on whatever pay without the sanction of the Guardian; and further that appointments of 90 Rupees and upwards, comprising the chief Goorikars and Bukshees, shall require the sanction of the chief Commissioner.

Government have already ruled that no addition to the permanent Palace establishments shall be made without their sanction, whilst as regards all other current expenditure the first step of bringing them under a regular Budget sanction

has already been accomplished.
The monthly account current and its
accompanying vouchers, which are
submitted in full detail, affords
to the Guardian as well as to the Chief
Commissioner the means of exercising
as close and complete a check over
Palace expenditure as may be required.
A retrospective check of this description,
following close upon the actual ex=
penditure, and exercised in a
comprehensive form upon the whole
transactions of a month, will, it
appears to me, to a great extent
obviate the necessity of previous sanction
in detail, which, having regard
to the complicated concerns of the
household of a Hindú Prince,
should be confined to a few
broad limits. The budget require=
ments have been based as far as

Qy. is the only point demanding Resident's sanction & the Income accruing has been settled by the Treaties, but that may not be essential in the case of the Palace expend.

practicable upon carefully prepared detailed estimates of the expenditure, and these will be made even more complete in future years. But new wants of a necessary and reasonable kind must now and then arise, often perhaps in the place of others which have become unnecessary, and it would occasion inconvenience, and greatly add to the correspondence, if these are not invariably submitted for previous sanction. I would beg therefore to offer for consideration the following general rules on the subject to take effect from the 1st October next:

(i) No addition to the permanent establishments or alteration in the stipends of relations shall be made without the previous sanction of the Chief Commissioner.

(ii) Other expenditure may under

certain circumstances, he incurred according to rule and within budget limits. If not provided for in the detailed estimate of the year's requirements such expenditure will require the previous sanction of the Chief Commissioner only if exceeding 1000 Rupees, and of the Guardian if less than that sum and exceeding 200 Rupees.

In proposing these formal rules for the ordinary requirements upon the several points adverted to, I would beg to add that each item expended under these authority will appear as a charge in the accounts for the month in which the expenditure is made - and that in no case will the budget Grant be exceeded.

I have the honor to be

Sir

Your most obedient Servant

J. Wallace
Guardian to H.H. the Maharaja

W.T. M.d

No 221

1871-69-4

To Colonel G. B. Malleson

Sir I am desired by the Chairman to ack. the receipt of your letter of the 18th inst submitting proposals which have for object the adoption of a definite rules 1st for the conduct of business relating to the Palace, 2nd, regulating the powers & the mutual respect & appointment of Principal of servants, & 3rd as to the mutual ~~[illegible]~~ of certain Palace expenditure.

2. On the first point the Chairman approves of your suggestion & delegates to the Controller the conduct of business and of correspondence of a miscellaneous kind, in respect to all matters connected with the household, which do not necessarily require the sanction of your superiors. It will be necessary however that all matters of suspension should be brought to your notice and that all such matters should be conducted in your name & under your signature: the news of the Controller in special cases, being communicated to him from you by a Memorandum.

3. In connection with this subject, I am directed to call your attention to the correspondence with this office, in the Journals & Minutes of Proceedings of the Secretary in respect to Matters of an ordinary & routine character which [illegible] communication

communication ~~[illegible]~~
of special importance may be
submitted directly to the Chief
Comm.

4. The ~~[illegible]~~ Asst Comm
also approve of the proposed limit of pension deduction
~~[illegible]~~ to be exercised by the
Controller generally in regard to the
appointment & removal of Palace
servants, and consider
provision ~~[illegible]~~ that outsiders should not be
~~[illegible]~~ employed
admissible for employment in the Lord
of Royal servants, without special
sanction, to be desirable ~~[illegible]~~

5. The concluding paras of yr letter
refer to the suspension of the Treasury
Some relaxation of the rule which
requires formal sanction to suspend items
not expressly provided for in the Budget
Estimate of the year, and you propose
that within certain limitations of
amount, the Controller generally
shall be permitted to sanction pass
such expenditure on the understanding
that the Budget grant is not exceeded.
The Asst Comm. desires me to state
that the proposals embodied in the
3rd Rule submitted by you, are approved,
and at the same time directs that
that the total grant under Heads XIX. 5 - XII.
of "Palace Charges" in the Budget Estimates
cannot be exceeded by utilizing any
savings which may accrue under
other heads, although there will be
no objection to any variation between
the items necessary in the details of

Suspendu under last one head 57.

6-5. I am directed to ~~draw~~ bring to Rule 11 in Master
Sylfin Thanks I added a clause expressly
empowering the Collector Police Superintendents
within their authority upto Rs 200 in each case,
inside the Cantonment limits also.

Jh

B 20/5/69

1869 Rec'd No 221

To Colonel L.H. Malleson
Guaranteeing to the
Maharaja of
Mysore

Dated 20
Rec'd 21 August

No 221.

Conveys the Chief
Commissioner's approval
of the proposals made
in his letter No 1017 of the
18th Instant.

From 1870

To The Secretary of the Govt. of Bengal

Dated

Despatched 15th June

Received 18th do

Enclosures No. 1

General No.

No. 698 } 18 .

Lieut Colonel Ravenscroft

Lieut Colonel Ravenscroft

Lieut Colonel Ravenscroft

16.6.70 –

In reply State that
from 5th January
letter No 221 dy. 20th
Dec. I beg to submit
the Guardians to pass
items of Expenditure
of a certain class
up to a limit of
without L.G.B. sanction
£1000 the sum to be
included for in the
detailed Estimate of
the Poor Expenditure
which the
Guardians consider
that the Auditor
should pass for the
heads under the

the items and
charged / are not
expended. –

These items to be
Grouped for a
No difference of
opinion as to the
distinction of the
orders, and the
functions to which
each has reference
I understand the
Act of the Guardians
is empowered
under the order
to deal with
expenditure within
a charge compo-
sed of more than
one item, such

MYSORE CHIEF COMMISSIONER'S OFFICE, BANGALORE.
AUDIT AND ACCOUNT DEPARTMENT.

No. 698

Dated 15th June 1870

From

The Deputy Accountant General, Mysore.

To 971-69-5

The Secretary to the Chief Commissioner

Sir,

In submitting for the Officiating Chief Commissioner's perusal a copy of the correspondence as per margin, I have the honor to request that I may be furnished with further instructions for the guidance of the Audit department as regards the powers of the Guardian of His Highness the Maharajah in sanctioning the Contingent expenditure of the Palace.

My docket to the Guardian of H.H. the Maharajah No. 509 of 19th May 1870
His reply No. 4 of 1st June 1870.

2. According to the interpretation put by Colonel Malleson on the orders contained in para 5 of our letter No 221 dated 20th August 1869, the Guardian may sanction Contingent charges of the description provided for under Sub-head 5 of the Palace Budget, whatever may be the amount, and other charges not so provided for on the condition that the total grant under that head is not exceeded and that items of more than Rupees 1000/ are to be submitted for

for the Chief Commissioner's sanction.

Altho' the Orders cited may bear this construction, I entertain a doubt whether it was intended to delegate to me a discretion to the Guardians. The items of Expenditure provided under the Sub-heads 5 are

1	Supplies of provisions to the Palace daily	129.7.6
2.	___ Do ___ on Special Occasions ___	20.1.6
3	Gifts of Money. Clothes &c on Special Occasions ___	34,618
4.	Horses Carriages & Miscellaneous purchases ___	20,000
5	Gifts on marriages & deaths ___	20,000
6	Miscellaneous charities by the Ranies	12,000
		236400

3 Expenditure of the kind provided in the first mentioned item is passed on the Guardian's authority whatever may be the amount in the months; but as regards the rest, I have been under the impression that all Contingent Palace charges exceeding Rupees 1000 in Amount, even if provided for in the Palace Budget, require to be submitted for the Chief Commissioner's sanction and this course has I observe been adopted in two instances which I note in the margin.

4. As regards the particular Bill referred to

× Govt. No. 476 of 28th [illegible] 1870 sanctioning Rs. for the guardians Arab horses (see No. 2 of para 2)

Govt. No. 16 of 27th 1870 sanctioning Rs. for funeral expenses of the Nanjemani.

to in my letter to the Guardian, for Special gift on the birthday of the Maharajah", it is to be observed that ~~all~~ the expenditure was entered in Major Elliot's estimate of Annual Palace expenditure (page 178 of the printed correspondence) as pointed out by Colonel Malleson but this appeared as far as it could be at the time (1868) by the Chief Commissioner that estimate can hardly be regarded as a sufficient authority for the outlay in the present year however necessary and proper the charge.

5 While I solicit orders for my guidance I beg to state that my object is not to suggest a curtailment of the Guardian's authority over Palace expenditure, but merely to be assured whether he or this Office has rightly apprehended the intention of the Chief Commissioner's Orders on the subject.

I have the honor to be,
Sir
Your most Obedient Servant.

Deputy Accountant General
of Mysore

by

1870

From

The Deputy Accountant General of Mysore

To

The Guardian of His Highness the Maharajah
of Mysore

Dated 19th May

No. 509.

Sir,

With reference to the sum of Rupees 1526.5.10
Money ——— 910.8 as per margin charged in your Bill for Special.
Gold & Silver Articles 76.13.
Cattle ——— 483.7.10 Gift Vouchers key for March on the birth day of the
Miscellaneous Articles 55.9.6 Maharajah, I have the honor to observe that although
Total 1526.5.10 the component items are within your power of sanction
the charge taken as a whole exceeds the limit of Rs 1000
prescribed in the Chief Commissioner's orders of 20th August
1869 and therefore needs his sanction which I beg may
be obtained.

I have the honor to be Sir
Your most obedient Servant
Sd. W. Hudson
Deputy Accountant General
of Mysore.

No. 41.

Guardian's Office Mysore 1st June 1870

To

The Deputy Accountant General of Mysore
Bangalore

Sir,

With reference to your docket No 509 dated 19th May 1870, I have the honor to state that the Order of the Chief Commissioner dated 20th August 1869 therein referred to, and passed on my letter No 101 dated 18th August 1869, had reference to new and occasional charges which

had not previously received the sanction of the Chief Commissioner, and not to the Ordinary and necessary charges of the Palace, which cannot be dispensed with, such as those connected with the Maharaja's birthday, charges which had been regularly estimated for and had received the sanction of the Chief Commissioner, vide list in page 128 of the printed correspondence. The estimated charges in the above list on account of the Maharaja's birthday amounted to Rs. 2668, the actual expenditure incurred as per Voucher No 9 in March Account and Voucher No 7 for April was Rs. 2567, being within the sanctioned amount.

× Under Sufflies on Special Days
& Feeding Brahmins ____ 1300 - " -
Other Expenses ____ 584 - " "
Under Gifts of Cattle ½ ____ 781 - " "
Rupees 2668 " "

1526. 5. 10
1041 " 9
2567 6. 7

That no doubt can exist as to the intention of the Chief Commissioner as conveyed in his letter above referred to, I beg to quote the first portion of the 5th para of that letter.

"The concluding paras of your letter refer to the expediency "of allowing some relaxation of the rule which requires "formal sanction for Expenditure not expressly provided for" "in the Budget Estimate of the year, and you propose " "that within certain limitations of Amount, the Controller "And yourself should be permitted to pass such expenditure "on the understanding that the Budget Grant be not "" exceeded."

It will be seen that the charges you object were included in the permanent detailed Estimate for Palace expenditure which was prepared by Major Elliot and received the Chief Commissioner's sanction.—

× vide page 125 printed correspondence para 3.

I have the honor to be Sir
Your Obedient Servant
for E. B. Malleson
Guardian to His Highness the
Maharaja of Mysore.

/ True copy /

Deputy Accountant General Mysore.

No 70

G 71-69-6

Mysore Chief Commissioner's Office
Residency Department
Bangalore 18th June 1870.

To

The Deputy Accountant General
of Mysore

Sir,

With reference to your letter No 698 of 15th instant, I am directed by the Offg Chief Comr to state that para: 5 of this Office letter No 221 of 20th Augt 1869 authorises the Guardian to pass items of Expenditure for Establishment charges upto a limit of Rs 1000 without Chief Comr's previous sanction, tho' not provided for in the detailed Estimate of the Years' requirements, on the understanding that the Budget grant (for the heads under which the sums are charged) are not exceeded.

2. There seems to be no ground for a difference of opinion as to the intention of this order, and the question, on which such has occurred the Chief Comr does not appear to be -

1st If the Guardian is empowered under this order to deal with independently with a charge composed of more than one item, each less than Rs 1000, but the aggregate of all of which exceeds that

that amount; and

2nd If the expenditure sanctioned for the Maharajá's birthday in 1868 should be regarded as a permanent annual charge which is entitled to credit under the original sanction.

3. On the 1st point Colonel Meade considers that the fixed limit of Rs 6000 must be held to include all items of which a charge of the nature contemplated is composed, & that if that limit is likely to be exceeded the Govt. sanction should be applied for.

4. On the 2nd, the simplest course would be to enter the sum sanctioned in 1868, in each year's Budget-Estimate as the special sanctioned annual charge for the purpose, and this had better be done for the future, the guardian being authorised to pass ~~other~~ other similar charges within the limit of Rs 6000, as already stated.

5. The Maharajá's birthday charges for the current year may be passed as

launched in 1868 —
6. I am directed to request
you will be good enough to
state if this meets your
reference —

I have &c

[illegible]

Offg Secretary

№ 24

Copy forwarded to the Secretaria & H.B. the Resident
Raja of Mysore, for information

/ By order /

Offg Secy.

B.P.

1870 Copy Letter to
The Rt Honble the Secretary of State
for India
Dated 18th
Regd 21st } Simla

A70

No 1

Letter from Secretary to the Govt of India
dated 18th June 1870 forwarding
Copy of Correspondence with the Govt of
Bombay relative to the Construction
of Harbour Works at Karachi
in continuation of Despatch No 221 dated 20th August 1869.

No 24

Copy sent to the Secretary
Govt 28th June 1870

471-69-7

No. 817

Mysore Chief Commissioner's Office
Audit and Account Department

Dated 28th June 1870

From The Deputy Accountant General
Mysore

To
The Officiating Secretary to the
Chief Commissioner
Mysore - Genl Dept.

Sir,

In acknowledging receipt of your letter No. 170 of the 18th instant, I have the honor to state, as requested, that the Chief Commissioner's view regarding the extent of the powers authorized to be exercised by the Guardian of His Highness the Maha Rajah by the orders of 20th August 1869, in regard to contingent Palace Expenditure, appears entirely to accord with my own as expressed in my former letter to you, namely, that contingent charges exceeding Rupees 1,000 require the sanction of the Chief Commissioner, whether provided for in the Budget or not, and whether the component items may be less than Rupees 1,000. I beg to suggest that a copy of the correspondence which has taken place may be forwarded

to

to Colonel Mallason from your Office to abviate any further doubts on the subject.

I have the honor to be
Sir
Your Most Obedient Servant

Deputy Accountt General
of Mysore. _

[illegible] 9.7.1-69-9

Memorandum

System, Procedure of account audit and Control.

It was only in 1863 that a regular system of accounts and audit was for the first time, introduced into this Province, under the direction of Mr. Hudson, who was appointed Deputy Accountant General in that year.

2. The procedure in the District and Taluk Treasuries was regulated by the circular orders issued by the Local Deputy Accountant General based upon the rules then observed in the North-Western Provinces, and upon the

circular orders received from time to time from the Comptroller General, Calcutta.

Glossary not-

3. Since 1878* when the system of Civil Accounts was codified in British India and up to date, the British Civil Account Code as modified from time to time by the lists of corrections issued by the Comptroller General, Calcutta, and the Mysore Service Regulations, (which is only another edition of the British Service Regulations simplified to suit the requirements of this Province and introduced in 1891) have been the only authorities

* The Rendition in March 1881

recognised and followed by the Comptroller's office and all the Treasuries in the Province.

Treasury Accounts and Procedure.

4. The Treasuries and Sub Treasuries in the Province follow in their entirety the General Principles, Rules and the Procedure laid down in the 1st Volume of the British Civil Account Code, and the monthly Cash Accounts and the 1st and 2d lists of Payments of the Treasuries are received in the Comptroller's office on the dates prescribed in the same Code.

5. These accounts are audited and classified in the Comptroller's office in detail as

regards Receipts and Expenditure under Land Revenue, Excise, Forest, Customs, Judicial (Stamps, Registration, Jails, Courts and Police), Education, Medical, Scientific and minor Departments. The audit and compilation in the Comptroller's office are conducted in all points as laid down in the 2d Volume of the British Civil Account Code, almost the same forms prescribed in the Appendices thereto, being adopted without modification.

6. There are only three Departments that maintain independent accounts of their own under a Special Account

Departmental Accounts

Officer — the Examiner of Public Works Accounts — namely, the Public Works, Sanitary Works and Railways. All transactions with these Departments are conducted strictly in accordance with the Provisions of the above mentioned Code, and Accounts are exchanged with them in the manner therein prescribed

Excluded Funds

7. The following are some of the important funds the detailed accounts of which are excluded from the Government Books which record under — separate Debt heads, without

specified details, the amounts received into and paid out of the Treasuries on their account.

1. Military Funds.

2. Judicial Courts Funds.

3. Palace Funds.

4. Mudarai Funds.

5. Municipal and Local Funds.

8. The first four Funds have always been administered, controlled and audited by their respective Departmental Heads. The cash to the credit of these Funds, is deposited in the Public Treasuries and the Departmental Heads operate upon their accounts with the Treasuries —

according to their requirements by means of bills and cheques issued by them, and in the case of Palace Funds on letters of credit issued by the Comptroller.

9. In the case of No. 5 the Comptroller himself audits and classifies the accounts in detail, but the Compilation is kept separate from the Government Accounts. Separate Establishments are maintained in the Comptroller's Office for this purpose and are charged to these funds.

Resources.

10. Up to 1887 all remittances from the District and Taluk Treasuries were made

into the Huzur Treasury at Bangalore, which was the Reserved Treasury in the Province. Arrangements having been made in that year with the Local Branch of the Madras Bank, this Treasury ceased to be our Reserved Treasury, the Bank having taken its place, but is maintained chiefly as a Medium through which remittances from Districts are made into the Bank. The account with the Bank is in the name of "The Dewan of Mysore", and all investments in Government of India Promissory Notes, Mysore Debentures and other —

× The arrangements made in 1887 with the Madras Bank & since revised in 1891 & 1894 is described in the appendix file of orders marked A. Under this agreement the State earns interest on its Current deposits in the Bank & is saved the trouble of keeping large sums of money in its Huz Treasy.

Securities are made under
GOVERNMENT OF MYSORE
the personal direction of the
Dewan and stand in the name
of "The Dewan of Mysore".

11. The Government of
India Promissory Notes are
lodged in the Bank of Madras,
Madras, for safe custody —
while other Securities are
kept in the Huzur Treasury
under the joint keys of the
Comptroller and the Huzur
Treasury officer.*

12. There is also another
account kept in the name of
"The Dewan of Mysore", with
Messrs. Coutts & Co.*, of all realizations
made in England on account of

* He is a Specially Selected Officer & is called the Khazana Bakshi.

* These have been for London Bankers for a Good many years.

Royalty on Gold produced and sold by the different Gold — Mining Companies in the Province.

13. "The Dewan of Mysore's" account with the Madras Bank and its Branches is operated upon jointly by the Comptroller and the Huzur Treasury Officer under a Set of Rules and procedure sanctioned by the Government, — while that with Messrs. Coutts & Co is operated upon solely by the Comptroller as prescribed in the same Rules. An advice of every drawing is sent to the Dewan direct, at the same

time it is sent to the Madras Bank or to the English Bankers. The Rules now in force are appended hereto *

* vide appendix B.

Budget.

14. The Estimates prepared and submitted by the various Departmental officers, after being checked with the sanctioned Scale of Establishments maintained in the Comptroller's office and with other sanctions accorded by Government for the admission of additional Charges are reviewed by the Comptroller and compiled in the form prescribed for the annual Budget and submitted to the Dewan with the prescribed

notes.

15. The Dewan and Councillors examine the Budget and the Government order passing it for adoption is duly published.

16. These are drawn up on the basis of the original accounts received from the Huzur and District Treasuries and compiled in the Comptroller's office and on that of the accounts received from the Examiner of Public Works, Sanitary Works and Railway Accounts, and submitted to the Dewan, with a report examining each head by comparison with previous years figures together

Annual Jama Revenue and Finance etc. Accounts.

with the Budget for the follow-

GOVERNMENT OF MYSORE

ing year with the actuals for the year under review. These accounts are reviewed by Government and the result of such review is annually announced by the Dewan in his Dussera Speech.

*x after previous approval of H.H the Maharaja.

17. Copies of the Financial Reports are sent to the Resident.

Constitution of the Office.

18. The Comptroller's office is divided into Departments as noted below :—

Department.	Section.	
I. Audit.	1. Audit of Treasury lists of payments.	1. 1st grade accountant.
		2. 2d — do. do
		3. Junior do —
	2. — Do — Head Quarter payments.	1. 2d grader do.

3. Gazetted Officers pay and allowances. } 1 - 2d grade Accountants.

4. Audit travelling allowances of all Officers and their Establishments - 1. 3d — do —

5. Report and Verification of Pensions. 1. 1st — do —

6. Payment audit of Pension 1. 2d — do —

II. Account.

1. Compilation of Treasury account. { 4 - 2d grade Accountants. / 2. 3d — do — / 3. Junior — do —

2. Deposit account

3. Audit of Treasurer { 1. 2d — do — / 2. 3d — do — }
Receipts and Supply Bills. . . . . { 2. Junior — do — }

4. Exchange accounts with Public Works, Railways and Sanitary Departments. } 1 - 1st — do —

III. Book and Budget.

1. Compilation of general abstracts for submission to Government. — 2. 3d-grade Accountants. 1. Junior —do—

2. Ledger and Journal — 1. 1st —do—

3. Budget. — 1 Senior —do—

IV. Resources and Remittances.

1. Cash balance Report.
2. Monthly Estimates of Receipts and Expenditure.
3. Account with Madras Bank.
4. —do— Courts &c.
5. Gold mining accounts.

With the Senior Accountant in addition to his other work, Vide III. (3) assisted by a 2d grade Accountant.

V. Currents Department.

1. Records — 2 - 3d-grade Accountants. 1 - Junior —do—

2. Correspondence — 3 - 3d-grade —do— 1 - Junior —do—

VI. Revenue Account — Excise.

Audit of all receipts. — 1 - 2d-grade —do— 2 - 3d —do— 3 - Junior —do—

VII. Local Fund Accounts.

Audit of all receipts and expenditure. — 1 - 1st grade —do— 1 - 2d —do— 3 - 3d —do— 3 - Junior —do—

Loan Register
Personal Ledger. } 2-3° grade Account-ants.

19. In the Office there are three supervising Officers under the Comptroller, and the work is distributed as detailed below :—

20. The Comptroller, in addition to the general Supervision over all branches of the Office and to supervision and administration of all District and Taluk Treasuries, attends to N° IV and the Compilation of the yearly Budgets and Financial Reports. He has also to inspect at least once in

two years all the District —

GOVERNMENT OF MYSORE

Treasuries in the Province and as many Taluk Treasuries as he conveniently can, and submit Reports to Government, for which two sets of questions, one for District and another for Taluk Treasuries framed on the same lines as those prescribed in appendix B, to Volume I of the Civil Account Code, have been laid down by Government for the guidance of all Inspecting Officers. The Taluk Treasuries are inspected in detail twice every year by the District Revenue Officers and the Cash balances therein Verified, as

often as possible by the same officers, reports of all such inspections being sent to the Comptroller for information and orders.

21. The Assistant Comptroller attends to Nos. III, IV and VIII. and assists the Comptroller in the general supervision of the office.

22. The Chief Assistant attends to Nos. II, VI and VII.

23. The manager has the charge of the Audit Department.

24. This division of labor ensures three checks of accounts, first by the Manager, second by the Chief Assistant and third by by the Assistant Comptroller

before they are finally passed and booked

Comptroller

25. Personnel of the Office.

M. E. R. Saboyar graduated in Madras University in Arts in 1870 and in Civil Engineering in the next year. From March 1871 to June 1875 he was employed in the Public Works Department of Madras. In June 1875 Colonel Sankey selected him for the place of Assistant in the School of Engineering and natural Science, then newly established at Bangalore. He was transferred by Sir James Gordon to the Mysore D. P. W. as Assistant Engineer, 2d grade

in 1880. He rose to the position of Executive Engineer, 2nd grade before April 1890, when H.H. the late Maharaja appointed him as Palace Comptroller. In March 1892 he was promoted to his present appointment as Comptroller.*

* His Highness's services (for whom the Assistant Comptroller was originally lent) have been dispensed with from the 31st instant.

26. Mr. Henry Eagles first entered this office in 1863, was gradually promoted to the grade of Deputy Manager in 1872 and that of Manager in 1873. On 1st November 1879 he was appointed Chief Assistant, transferred to the Bombay Accountant General's Office as Superintendent, 2nd grade in

Assistant Comptroller.

Deputy Manager (Retired) absent on Furlough since 1st instant.
Manager absent on Furlough since 1st September 1891

April 1884 and returned to

GOVERNMENT OF MYSORE

Comptroller's Office in August 1884, as the Climate of Bombay did not agree with him. He was appointed as Assistant Comptroller in December 1891 He has put in 31 years service in this Office

27. Mr. Barrow was entertained as Assistant Stamp Supervisor in the Stamp Department in October 1865, transferred to the Comptroller's office as Diarist in 1867, — gradually promoted to the post of Examiner in 1874,

and that of Manager in
November 1879, appointed as
Chief Assistant in December 1891. He has
put in 27 years service in the
Account Department.

28. M. J. Vidapuri Chetty
was entertained in this Office
as Sub-Auditor in June 1873,
promoted to the post of detail
Book Keeper in 1883, appointed
as officiating Manager in 1887,
as Head Accountant, Hazur
Treasury in July 1890, re-trans-
ferred to Comptroller's Office as
Senior Accountant in July 1891
and appointed as Manager in
December 1891. He has put in

21 years service.

29. The gradation list of the Accountants of this Office will shew the period of service each of them has had in this Office.

X. Appendix C.

30. Accountants in the graded list are recruited from the ranks of Probationers, four of whom were sanctioned to be entertained in 1894. A pass in the Matriculation Examination of an Indian University has been fixed for the present as the minimum qualification for entering into the Office as Probationers.

None but those who have by service in this office or in District Treasuries shewn themselves to have acquired a practical Knowledge of the system of Accounts and a theoretical Knowledge of the same by successfully passing the Local civil Account Examination, is admitted into the graded ranks of the Accountants.

Office procedure.

31. I have recently introduced a system of periodical Examination by myself and the Assistant Comptroller of all the Registers

and books of the office twice

GOVERNMENT OF MYSORE

a year in the months of

May and November.

32. An office manual

for the guidance of this —

office, an account manual

for the guidance of Taluk

Treasuries and also a simpli

fied edition of the British

Civil Account Code suited

for the requirements of this

Province are under com —

pilation and will shortly

be submitted to Government

for approval and sanction —.

tion.

E. H. Adamson

Comptroller.

4th March 1895.

Confidential

THE RESIDENCY MYSORE

971-699

March 12-95

Bangalore

My dear Dewan

after some consideration I have decided to advise the Govt of India not to meddle with the civil list for the next two years. The expenses which will fall upon the list in winding up the Calcutta tour and other expenditure will probably be heavy. after 1896 however I confess that I think that the provision made for the Maharaja is not necessarily required by Her Highness. The increase from 13 to 14 lakhs and the relief afforded to the civil list by removal of military charges and certain endowments to the public treasury were recent additions, and I think that the Govt of India had reason for suggesting some deduction from the 14 lakhs.

is really a subordinate of your Secretariat.
I confess that I like an independent
audit would immensely strengthen your
position. I have however sent to the Sec
of India your Comptrollers note and I
have suggested that if the Sec. Secy in C
deems an audit expedient I should
let you know privately so that the
proposal for such an audit may originate
from you. There is therefore no need to
trouble you at present, but you may
like to inform Her Highness of the
contents of this letter

Yours sincerely

L. Headlam

Sir K. Sheshadri Iyer K.C.S.I

Yes - I am thinking so too - I have always carried the balances & Securities of the Municipality verified by the Commissioner

But why this special tenderness & what is the special justification & where is the justification for such proposal from Govt? & what is its expediency

14.3.95

I have however put before the Govt of India the alternative of allowing Her Highness to lay by the lakh a so which the Govt of India seems inclined to clip. I think also that in view of the retirement of the Darbar Bakshi the salary of Mr Kanteraj Urs might be a charge on the civil fund. There is force in your argument that Her Highness has to make provision for the younger children which the sad and untimely death of His Highness has interrupted. I am sure that the Govt of India wish to treat Her Highness with every consideration, but it must be admitted that their Economy is not to benefit themselves but only to benefit the Indian revenues which we watch in trust for the Son of Her Highness the Maharani Regent.

But you never said anything further before the Resolution was drawn up during the making of it. The first time I knew you suddenly dawned upon you — Who? hj

I have given anxious consideration to the question of an independent audit. We Englishmen are much addicted to such audits. Every club to which we belong requires an annual audit. I cannot understand why His Highness the late Maharaja did not expect an annual independent audit for his civil list of which the accounts are really kept by the State. The departments which bank with the State might equally demand such an audit. In British India the Comptroller General is quite independent of the local Governments whose accounts he comptrols. Local Govts are in a measure subject even to their accountant Generals whom they do not appoint. Your Comptroller

Confidential

GOVERNMENT OF MYSORE

Rg 71-69-60

Mysore
March 14. 1894

My dear Mr Lee Warner

Your Confidential D.O. letter of the 12th instant regarding the Civil list and audit-ed accounts reached me only this morning as probably it was only posted yesterday. I shall duly convey its contents to His Highness the Maharaja Regent when I wait upon Their Highnesses this evening. Meanwhile ~~there are two facts which~~ I am anxious you should be informed about two facts ~~know at once~~, as, if you have already written to the Govt of India in the terms of your D.O. letter under acknowledgment, you would perhaps also like to give them the following information

1st I have under an advanced stage of preparation a complete financial

*: In the form of a memo with attached Stts -

account* of the 13 Completed years of H.H. the late Maharaja's Rule, together with detailed information regarding the Cash Balances and invested Securities under all heads of account, on 30th June 1894 the End of our last Official year and on 28 Feb 1895 when the new form of administration may be assumed to have Commenced - This account ~~will~~ includes State Funds administered by the and the various other Funds ~~administered~~ of the State ~~Administration~~, also all heads of what is known as the "Public Debt Account" and all advances or Loans adjustable or recoverable as well as the Civil List & the Personal Estate of H.H. the Maharaja

†. during the British admr

It contains also a Complete Statement
of all Assets & Liabilities under all heads, &
~~and records~~ refers to Audits in the last
and makes Recommendations for future
independent Audits during the Ministry.

Part of this Memorandum ~~as above~~ has
already been written & the most important
Statements are already in the Press. ~~I have~~ Indeed
I corrected the proofs of Some of them on the
Evening I left Bangalore. Such a Memorandum
with Complete Statements, I am anxious to furnish
as quickly as possible to the British Govt,
His Highness the Maharaja-Regent and
to the Public, as a record of what must
in Some ways be regarded as my
Stewardship. I expect to be able to
Complete the whole in about a week or ~~less~~ 10
Days, ~~and~~ I only regret that through ~~friends~~

Somewhat of
late I have, & Especially write me, I am
most glad to find Earlier this matter work
the other matters which have
occupied my attention during the
last three weeks.

and 2dly The State never kept or audited
the accounts of the Civil List Expenditure
This was done by a Palace Office under
H. M. the Monarch's personal
direction — The State merely Compiled
these accounts from the Palace Officers'
Monthly abstracts and invested in Stock
Paper Taken the money annually I have
however no confidence that the
Picture comes it all be found
in Exchequer &c, with Every Item
duly accounted for. I have always offered
to Her Highness to make out Every help-
to look into these accounts, should Her
Highness wish it

Yours sincerely
K.S.

Confidential

THE RESIDENCY MYSORE

Bangalore
16 March

My dear Deesan

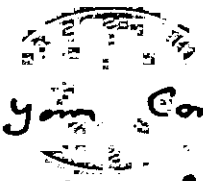
I am much pleased to get your letter of March 14. Your report will be interesting, but the point which I think presents itself to me of "funds administered by the state" to take me of the points must be supplied to

whatever is spent must be left to be spent rightly. It is no concern of ours. But the Palace wants an assurance that the balances are correct & to its credit & that the sums the state holds for it are correct & available. That is the way out & the Palace needs as against the state, & I think it ought to have it.

Yours sincerely.

V. Doraiswamy

This is unnecessary if not actually improper



you from your Comptroller who really is the State's superior Acct General. How does he know that the accounts are correct & the balances struck accurate? Very likely they are correct but they are no better than the accounts which the Secy of the United Service Club Calcutta Col. Wilkins R.E. presents to his committee & which his committee gets audited by

But why did you not ask for such certificate these 13 years & more during which you were in power? Till the change of Govt when you were out of office. by

world regards an outside independent audit as the necessary complement of a well kept acct. all that the S. of S asks is the Residents assurance that the accts are quite correct. all that I ask to give that assurance is an auditor's certificate. I think however from your letter that we are both agreed as to its advantage.

as regards the 2nd point I want no inquiry into the civil list.

Received 6/3/95

THE RESIDENCY MYSORE

471-69-12

Bangalore,
16th February 1895.

My dear Bowen

In the Government of India letter to the Resident regarding administrative arrangements during the minority, the substance of which was communicated to you officially in my No. 521 of this date, the Government of India has referred the Resident to the marginally noted letter — which appears on page 109 of the Blue book, and have enquired

Placed Entire file

From Government of India No. 92 I. P. dated 24th January 1881. —

with reference to the finances of the State whether Colonel Henderson is satisfied with the manner in which the accounts are at present kept, audited and controlled.

Before replying on this point the Resident will be glad to have from you a Memo: explaining the present system of control and audit, and the constitution and personnel of the Control Dept.

Transfer to the Confidential for a clear explanatory memo. & on the points herein mentioned by 22/2/95

Yours sincerely,
[illegible]

Sir, K. Shashadri Iyer, K.C.S.I.,
Dewan of Mysore.

Note.

Govt of India letter 92 I.P. dated June 1881 (quoted in this D.O.

"The undersigned requires the Resident to transmit annually for the info of the Supreme Govt a report of the Income & Expr. of Jeypore & to explain

It will be simple to arrange that the Resident should receive regularly a Copy of the accounts and shall have an opportunity of seeing that they are properly kept on the

What is contemplated is that the Resident shd regularly rec. a Copy of the accts. He has not only rec. these accounts but many more.

It is also provided that the Resident shd have an opportunity of seeing that the accounts are properly kept. He has had the amplest opportunity for this during the 13 years. Whose fault is it if he did not avail himself of this opportunity to the fullest extent. To his neglect, if neglect there was, are

P.T.O.

reasons of public pricture.
for his actions

X

the State now (when the Maharaja is dead)
other questions regarding audit, Control,
Office personnel &c. The Comptrollership
is looked upon as a Sinecure in some interested quarters,
and possibly the Officers who failed
to secure it have had an opportunity
of airing their disappointment as
a grievance before Col. Henderson,
who said not a single word so long
as the Maharaja was alive — But
now comes this Extraordinary request.
Not warranted by the Instrument of
transfer, nor the orders of Govt of
India —

22.2.95

Sent to Robertson that
I will not write any further letters
in these matters. I only write this
to put these on the record. W
11-3-97

THE RESIDENCY
MYSORE

971-69-13

Camp. Madhikeri

Febry 3. 1897

My dear Irwin.

I am very glad to be able to inform
you that the G of I have accepted the recommendation
which, as you know, I submitted to them shortly after
my arrival at Bangalore - viz that I should be empowered
to express to you their satisfaction at the results so far
of Mr. Broadfoot's Report, in respect to the flourishing
condition of Coorg finances. An official letter

covering this expression of confidence, is accordingly
under preparation, and will very shortly reach you -
With reference to our conversation at the Residency,
you will doubtless now consider whether the circumstances
of the case require the communication of some announcement
worded in general terms, to say, one of the leading
Newspapers - from which the less reputable ones can
copy if they please -
I must necessarily look at this matter from

a different standpoint - as some personality has been directly assailed - But it occurs to me, that the Section of the Public whose opinion is alone worth noticing never attached any importance to the scandalous rumours afloat. (Save the arguments anent the desirability of having an audit at all - which rest upon an entirely different footing) For the rest, those persons who professed to be influenced by considerations of the most apparent in the very scandalous journals with which this Province is flooded - may simply be regarded as, what the French call, a quantité négligeable; which probably would

refuse to be convinced even if supplied with copies of all the papers - The fact is that distinguished persons in this country who occupy high positions must expect to find themselves marks for slanderous and unfounded calumnies, proceeding from persons whose illicit aims and ambitions have been thwarted - This, without any pretence to be considered a distinguished person, I could fully exemplify by illustrations of personal experience.

When we meet we shall doubtless have an opportunity of discussing the matter further - Ever might let Mr. Bickerstaffe see my letter.

Yours sincerely
James Robertson.

9-71-69-14

Byron 10 July 97

My dear Curzon

It must I think be assumed from the terms of the Resident's official letter dated the 4th Inst. that the Govt of India are satisfied that the Rumours & Comments which appeared in the public press have unfounded and slanderous; and that they (Govt of India) accordingly place you on official & public suspension of their confidence in you. If this is so and if this is all, that further separation can the Govt of India make But is it all? — I do not know. I conclude it was Mr Le Warner who moved the Govt of India and his Lieutenant. What representations did Mr Le Warner make in support of his conviction (Vide

his letter &c.) that it would be the best way
of giving the lie & wicked slanders" –
if he supposed himself & wrote to this effect –
(and I am not behind the scenes in this
matter) – well & good – he can consistently
say that he is "delighted with the Resolute
& the Birkbeck Enquiry, and never doubted
the Vindication"

If that is more than this Vindication
but which I do not, it will account for the
dissatisfaction you still feel. But Col.
Robertson evidently represents your having
this feeling over.

I have just rec^d^ yr letter saying
will be in town at 4. 30 &c –

But I still put it – the mean time

delay returning you the enclosed papers with many
thanks as above, for what they may be worth —

Yours very sincerely

Brassfield

THE RESIDENCY
MYSORE

971-64-15

My dear Dewan.

owing to press of other
matters at home I omitted to
speak at greater length about Mr.
Bittelli's work - He tells me that
he has never seen any of the criticisms
upon his Report - with one thing

kindly encourage that he be supplied
the copies of all the remarks &
criticisms passed upon his Report,
which have reached the Resident's Office.
enable him to complete his work
satisfactorily it is desirable that
should be supplied with the fullest
possible information

I am
Dear Sir
Your obedient Servant

Bangalore
Feby 25. 1877